

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT:     Stephan M. Pace  
DOCKET NO.:    06-00806.001-R-1  
PARCEL NO.:    16-18-103-006

The parties of record before the Property Tax Appeal Board are Stephan M. Pace, the appellant, and the Lake County Board of Review.

The subject property consists of a 64,003 square foot (1.47 acre) parcel improved with a two-story dwelling. The property is located in Lake Forest, West Deerfield Township, Kane County, Illinois.

The appellant's petition indicated unequal treatment in the assessment process as to the subject's land assessment only as the basis of this appeal. The subject's improvement assessment was not challenged. In support of this land inequity argument, the appellant presented evidence of assessment data on three suggested comparable properties located within one-quarter mile of the subject property. These comparable lots ranged in size from 59,939 to 72,604 square feet of land area and have assessments ranging from \$170,087 to \$204,364 or from \$2.81 to \$3.14 per square foot of land area. The subject has a land assessment of \$211,623 or \$3.31 per square foot of land area. Based on this evidence, the appellant felt that a land assessment of \$192,009 or \$3.00 per square foot of land area was appropriate for the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$211,623 was presented. In support of the current land assessment, the board of review presented a memorandum and a listing of 27 properties, including the subject, in the subject's neighborhood in Lake Forest. The board of review's grid indicates the subject property consists of 64,033 square feet of land area for an assessment of \$3.30 per square foot of land area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	211,623
IMPR.:	\$	146,358
TOTAL:	\$	357,981

Subject only to the State multiplier as applicable.

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The 26 comparable lots presented by the board of review ranged in size from 60,113 to 82,764 square feet of land area. The land assessments ranged from \$198,668 to \$273,535 or from \$3.30 to \$3.31 per square foot of land area. The memorandum further advised that an error had occurred in the land assessment of appellant's comparable number 1 for the 2006 assessment which has been corrected for the 2007 assessment, thus explaining its land assessment of \$3.14 per square foot of land area. As to appellant's comparable numbers 2 and 3, the memorandum indicated that because those properties do not have curbs, gutters and city storm sewers, those properties were afforded a 15% reduction due to the lack of amenities resulting in land assessments of approximately \$2.81 per square foot. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the subject's land assessment is not warranted.

The appellant contends unequal treatment in the assessment process as the basis of the appeal as to the subject's land assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellant has failed to meet this burden.

The parties submitted a total of 29 land comparables for the Board's consideration. The Property Tax Appeal Board finds the evidence submitted by the board of review indicates that land with curbs, gutters, and city storm sewers in the subject's neighborhood has been assessed at approximately \$3.30 per square foot. Appellant's comparable number 1 was explained as having been assessed in error and appellant's other comparables were explained as lacking in curb, gutter and storm sewer amenities which resulted in a 15% per square foot assessment reduction. Appellant did not dispute these contentions of the board of review when provided with an opportunity to file rebuttal evidence. Thus, the Property Tax Appeal Board finds that the most similar comparables to the subject had land assessments of \$3.30 or \$3.31 per square foot of land area which is identical to the subject's per square foot land assessment.

The Board finds the evidence in the record supports the subject's land assessment and further finds that the appellant has failed to establish unequal treatment in the land assessment process by clear and convincing evidence.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.